

**Amendments to the Claims:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

**Listing of Claims:**

1. (Currently Amended) Spinel ferrimagnetic particles, a composition formula of which when prepared is  $(\text{CoO})_{0.5-x}(\text{NiO})_{0.5-y}(\text{MO})_{x+y} \cdot n/2(\text{Fe}_2\text{O}_3)$  (M is a bivalent metal except Co and Ni), where,

a value of n (molar ratio)  $= \text{Fe}/(\text{Co} + \text{Ni} + \text{Zn})$  is  $2.0 < n < 3.0$ , which is larger than stoichiometric amount ( $n = 2$ ) of a spinel ferrite and less than that of 1.5 times, and,

values of said x, y satisfy  $0 = x < 0.5$ ,  $0 = y < 0.5$ ,  $0 < x+y < 0.5$ , wherein,

also, superparamagnetic fine particles contained in said spinel ferrimagnetic particles produced by coprecipitation is 5 % by mass or less.

2. (Original) The spinel ferrimagnetic particles according to claim 1, wherein said M is a metal selected from either Zn or Mn.

3. (Currently Amended) The spinel ferrimagnetic particles according to claim 1 ~~or claim 2~~, wherein:

the value of said n is  $2.2 < n < 2.8$ ;

the values of said x, y satisfy  $0 = x < 0.2$ ,  $0 = y < 0.2$ ,  $0.01 < x+y < 0.2$ ; and

superparamagnetic fine particles contained in said spinel ferrimagnetic particles is 2 % by mass or less.

4. (Original) The spinel ferrimagnetic particles according to claim 1 ~~claims 1 to 3~~, wherein coercivity is 239 - 637 [kA/m] and saturation magnetization is  $50.3 \times 10^{-6}$  -  $88.0 \times 10^{-6}$  [Wb·m/kg].

5. (Currently Amended) The spinel ferrimagnetic particles according to claim 1 ~~claims 1-4~~, prepared through a forming process comprising the steps of:

preparing mixed solutions by mixing each solution containing iron, cobalt, nickel and said M as water soluble metallic salt, respectively, by satisfying said conditions of x, y, n ;

preparing solutions containing coprecipitation substance by adding an alkaline aqueous solution to said mixed solutions and adjusting pH value to be 12.0 ≤ pH ≤ 14.0; and

producing fine particles by heat-treating said solutions containing coprecipitation substance at 80 °C-120 °C, and then performing filtration, washing and drying.

6. (Original) The spinel ferrimagnetic particles according to claim 5, wherein said step of preparing said solutions containing coprecipitation substance is a step of preparing solutions containing coprecipitation substance by adjusting pH values to  $13.0 < \text{pH} < 13.7$ .

7. (Currently Amended) A magnetic recording medium containing said spinel ferrimagnetic particles according to claim 1 ~~claims 1-6~~.